(3) the difference between (A) the total value of the supplies, equipment, gift fund balances, and other assets of the program, and (B) the total value of the liabilities (including unfunded liabilities such as the value of accrued annual leave of employees) of the program.

#### (c) Credits to revolving fund

The revolving fund shall be credited with all advances and amounts received as payment for purchases under the program and services and supplies furnished to program participants, at rates estimated by the Librarian to be adequate to recover the full direct and indirect costs of the program to the Library over a reasonable period of time.

## (d) Unobligated balances

Any unobligated and unexpended balances in the revolving fund that the Librarian determines to be in excess of amounts needed for activities financed by the revolving fund, shall be deposited in the Treasury of the United States as miscellaneous receipts. Amounts needed for activities financed by the revolving fund means the direct and indirect costs of the program, including the costs of purchasing, shipping, binding of books and other library materials; supplies, materials, equipment and services needed in support of the program; salaries and benefits; general overhead; and travel.

#### (e) Annual report

Not later than March 31 of each year, the Librarian of Congress shall prepare and submit to Congress an audited financial statement for the revolving fund for the preceding fiscal year. The audit shall be conducted in accordance with Government Auditing Standards for financial audits issued by the Comptroller General of the United States.

(Pub. L. 105-55, title II, §207, Oct. 7, 1997, 111

#### CHAPTER 6—CONGRESSIONAL AND COMMITTEE PROCEDURE; INVESTIGATIONS

190 to 190c. Repealed.

190d. Legislative review by standing committees of the Senate and the House of Representa-

(a) Scope of assistance.

(b) Reports to the Senate and the House of Representatives.

(c) Exceptions.

190e. Repealed.

General appropriation bills. 190f.

(a) Repealed.

(b) Standard appropriation classification schedule.

(c) Nonconsideration if a provision reappropriates unexpended balances.

190g. Nonconsideration of certain private bills and resolutions.

190h to 190k. Repealed.

Private claims pending before Congress; tak-190l.ing of testimony.

190m. Subpoena for taking testimony: compensation of officers and witnesses: return of depositions.

191 Oaths to witnesses.

Refusal of witness to testify or produce pa-192. pers

Privilege of witnesses. 193

194. Certification of failure to testify or produce; grand jury action.

194a Request by Congressional committees to officers or employees of Federal departments, agencies, etc., concerned with foreign countries or multilateral organizations for expression of views and opinions.

194b. Omitted.

Fees of witnesses in District of Columbia.

195. 195a Restriction on payment of witness fees or travel and subsistence expenses to persons subpensed by Congressional committees.

195b Fees for witnesses requested to appear before Majority Policy Committee or Minority Policy Committee

196. Senate resolutions for investigations: limit of cost.

197. Compensation of employees.

198. Adjournment.

199. Member of commission, board, etc., appointed by President pro tempore of Senate; recommendation process; applicability.

## § 190. Repealed. S. Res. 4, § 301(b), Feb. 4, 1977

Section, act Aug. 2, 1946, ch. 753, title I, §137, 60 Stat. 832, directed that controversies arising as to the jurisdiction of any standing committee of the Senate with respect to any proposed legislation be decided by the presiding officer of the Senate in favor of the committee having jurisdiction over the subject matter which predominated in the proposed legislation.

#### §§ 190a to 190a-2. Repealed. S. Res. 274, § 2(a), Nov. 14, 1979

Section 190a, acts Aug. 2, 1946, ch. 753, title I,  $\S133$ , 60 Stat. 381; Oct. 26, 1970, Pub. L. 91-510, title I, §§102(a), 103(a), 104(a), 105(a), 106(a), 107(a), 108(a), 110(a), 84 Stat. 1143–1149; Dec. 16, 1970, Pub. L. 91–552,  $\S1(2)$ , 84 Stat. 1440; Oct. 11, 1971, Pub. L. 92-136, §3(a), (b), 85 Stat. 377; S. Res. 9, §2, Nov. 5, 1975, related to meetings of the standing committees of the Senate. See the Standing Rules of the Senate.

Section 190a-1, act Aug. 2, 1946, ch. 753, title I, §133A, as added Oct. 26, 1970, Pub. L. 91–510, title I, §§111(a)(1),  $112(a),\ 113(a),\ 114(a),\ 115(a),\ 116(a),\ 84\ Stat.\ 1151–1153;\ S.$ Res. 9, §2, Nov. 5, 1975, related to Senate committee hearing procedures. See Standing Rules of the Senate.

Section 190a–2, act Aug. 2, 1946, ch. 753, title I, §133B, as added Oct. 26, 1970, Pub. L. 91-510, title I, §130(a), 84 Stat. 1163, related to Senate committee rules. See Standing Rules of the Senate.

# § 190a-3. Repealed. S. Res. 9, § 2, Nov. 5, 1975

Section, Pub. L. 93-344, title I, §102(d), July 12, 1974, 88 Stat. 301, provided that meetings of Senate Committee on the Budget or any subcommittee thereof be open to public except in certain specified instances

# §§ 190b, 190c. Repealed. S. Res. 274, § 2(a), Nov.

Section 190b, acts Aug. 2, 1946, ch. 753, title I,  $\S134(a)$ , (c), 60 Stat. 831, 832; Oct. 26, 1970, Pub. L. 91-510, title I, §117(a), 84 Stat. 1155; Dec. 16, 1970, Pub. L. 91-552, §1(6), 84 Stat. 1440; July 12, 1974, Pub. L. 93–344, title IX, § 903(a), 88 Stat. 331; S. Res. 4, § 402(c), Feb. 4, 1977, related to authority of Senate standing committees and subcommittees. See Standing Rules of the Senate.

Section 190c, acts Aug. 2, 1946, ch. 753, title I, §135, 60 Stat. 832; Oct. 26, 1970, Pub. L. 91–510, title I, §125(a)(2), 84 Stat. 1159, related to Senate conference reports. See Standing Rules of the Senate.

#### §190d. Legislative review by standing committees of the Senate and the House of Representatives

# (a) Scope of assistance

In order to assist the Congress in-